

In the High Court of Punjab and Haryana at Chandigarh

CWP No. 18079 of 2007

Date of decision: November 29, 2007

Ajmer Singh

---Petitioner

Vs.

Union of India and others

---Respondents

Coram: **HON'BLE MR. JUSTICE M.M.KUMAR**
HON'BLE MR. JUSTICE AJAY KUMAR MITTAL

Present: Ms.Radhika Suri, Advocate,
for the petitioner.

M.M.KUMAR, J.

This order shall dispose of Civil Writ Petition Nos. 18006, 18017 to 18035, 18043 to 18053, 18079 to 18081, 18083, 18084,18087, 18088, 18090, 18092, 18095 to 18104, 18106 to 18108 and 18110 to 18113 of 2007.

These petitions are directed against the show cause notices dated 12.1.2007(P-3)(CWP No.18079 of 2007) issued under Section 148 of the Income Tax Act, 1961, (for brevity 'the Act') in respect of assessment year 1988-89. It is well settled that after a show cause notice of the nature issued in the instant cases are sent to an assessee then the appropriate course for the assessee is to file objections. After the decision of those objections, the assessee may think of filing a petition. In that regard reliance is placed on the judgment of Hon'ble the Supreme Court in the case of **GKN Driveshafts (India) Ltd. Vs.I.T.O.** (2003)259 ITR 19.

In view of the above, these petitions are dismissed and the

petitioners are relegated to the course of filing objections before the Assessing Officer. A copy of this order be placed on the file of each every petition.

(M.M.KUMAR)
JUDGE

(AJAY KUMAR MITTAL)
JUDGE

NOVEMBER 29, 2007
paramjit